

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,

Plaintiff,

v.

LINDA A. ALLEN, in her Individual Capacity
and as Trustee of the GOLDEN ASSETS
SETTLEMENT TRUST;
BERRIEN COUNTY, MICHIGAN;
ST. JOSEPH CHARTER TOWNSHIP,
BERRIEN COUNTY, MICHIGAN

Defendants.

Case No. 1:25-cv-118

District Judge Paul L. Maloney

Magistrate Judge Phillip J. Green

**STIPULATION AND ORDER EXCUSING BERRIEN COUNTY, MICHIGAN, FROM
FURTHER PARTICIPATION IN THIS CASE**

Plaintiff United States of America and Defendant Berrien County, Michigan, (“the parties”) stipulate and agree as follows and request that the Court so order this stipulation:

1. The United States named Berrien County as a defendant in this action pursuant to 26 U.S.C. § 7403(b) because Berrien County may have an interest in the real property located at 1619 Lyola Court, Benton Harbor, MI 49022 (“the Property”) or because Berrien County might obtain an interest in the Property during the pendency of this action and might have commenced administrative or state court lien enforcement proceedings.

2. The real property taxes owed to Berrien County, Michigan, are entitled to priority over the United States’ tax liens at issue. *See* 26 U.S.C. § 6323(b)(6).

3. Berrien County states that, upon information and belief, as of March 26, 2025, Defendant Linda A. Allen, in her capacity as trustee of Golden Assets Settlement Trust, owes \$8,392.49 in delinquent real property taxes to Berrien County for the Property. This amount is

subject to change.

4. If the Property is sold in connection with this action, the parties stipulate and agree that:

- a. Berrien County has the right to payment of any unpaid real property taxes with respect to the Property due and owing at the time of the sale;
- b. Any past due real property taxes at the time of the sale will have priority over the federal tax liens on the Property which are at issue in this case; and,
- c. The United States and Berrien County will take all necessary steps so that any sale will be free and clear of any rights, titles, claims, liens, or interests Berrien County and the United States have in the Property, including any rights of redemption, and the parties' lien interests will attach to the proceeds from the sale of the Property with the same priority and validity, and to the same extent as existed against the Property prior to the sale.

5. The parties stipulate that the United States District Court for the Western District of Michigan has exclusive jurisdiction over the Property during the pendency of this action, and accordingly, Berrien County should not be dismissed as a party to this litigation and, rather, should remain a party so that it may protect its potential interests in this Court with respect to the Property.

6. Berrien County states that it will withdraw its Motion to Dismiss. ECF No. 14.

7. The parties stipulate that Defendant Berrien County should be excused from all future matters in this case, except that Berrien County will remain obligated to respond to discovery requests, in the unlikely event that another party needs discovery from it.

8. The parties further stipulate that if Berrien County acquires any future right, title, claim, lien or interest in the Property by way of real property tax liabilities, or for any reason whatsoever, Defendant Berrien County's exclusive forum seeking a remedy will lie in this Court during the pendency of this action. In the event Defendant Berrien County acquires a future lien or other interest in the Property, it must promptly notify this Court as well as counsel for Plaintiff

United States so that this interest and those of the parties may be adequately protected and adjudicated.

WHEREFORE, the parties request that the Court “So Order” this stipulation, or otherwise endorse the stipulation by text-only order, and thereby signal its agreement that Defendant Berrien County, Michigan, is excused from further participation in this action unless it notifies the Court and Plaintiff United States that Berrien County has acquired a new interest in the Property by virtue of unpaid real property taxes.

Agreed and stipulated:

/s/
THADDEUS J. HACKWORTH (P84996)
Berrien County Corporate Counsel
701 Main Street
St. Joseph, MI 49085
269-983-7111 x 8416
thackworth@berriencounty.org

Attorney for Berrien County, Michigan

/s/ Danielle E. Sumner
DANIELLE E. SUMNER
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044-0055
202-514-6508 (v) / 202-514-5238 (f)
Danielle.Sumner@usdoj.gov
Attorney for the United States of America

IT IS SO ORDERED on this ____ day of ____, 2025, by

PAUL L. MALONEY
United States District Judge
Eastern District of Michigan

CERTIFICATE OF SERVICE

On March 26, 2025, I caused the foregoing Stipulation and Order to be filed electronically with the Clerk of Court through ECF, and I caused a copy of the foregoing document and notice of electronic filing to be mailed to be mailed by first-class mail, postage paid, to the following non-ECF participants:

Linda A. Allen
1619 Lyola Court
Benton Harbor, MI 49022

/s/ Danielle E. Sumner
Danielle E. Sumner
Trial Attorney
U.S. Department of Justice